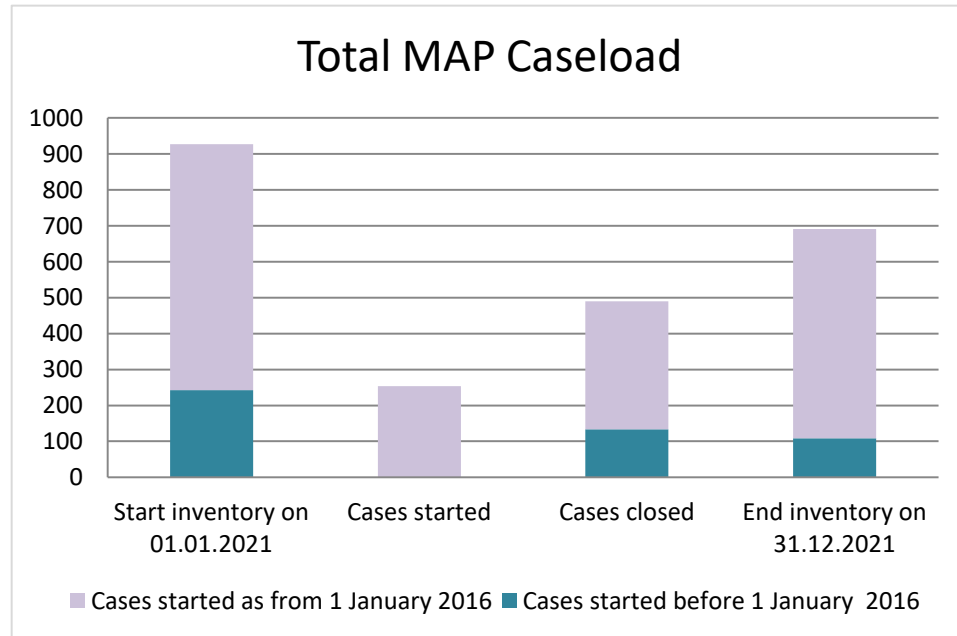


United States



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	127	0	84	43
Other cases	116	0	50	66

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	477	130	224	383
Other cases	207	124	132	199

Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	99.52
Other cases	92.57

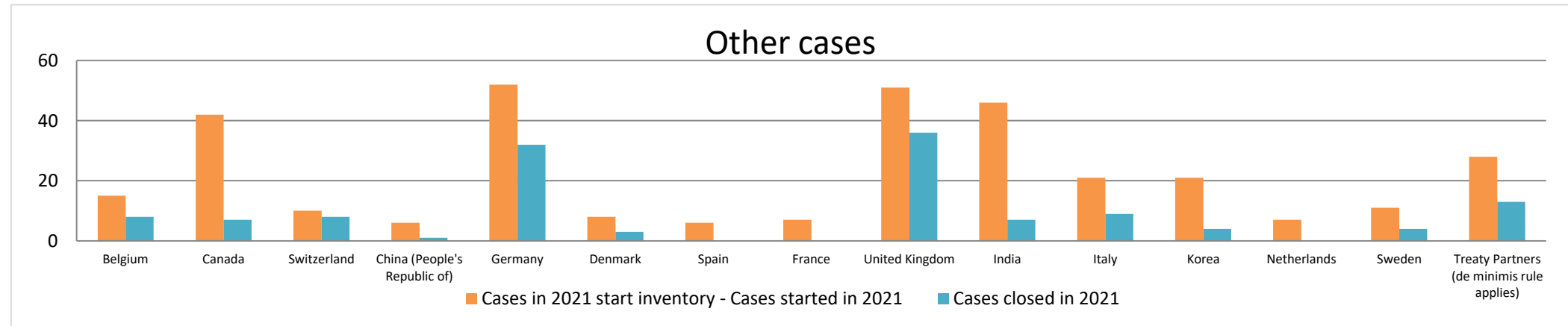
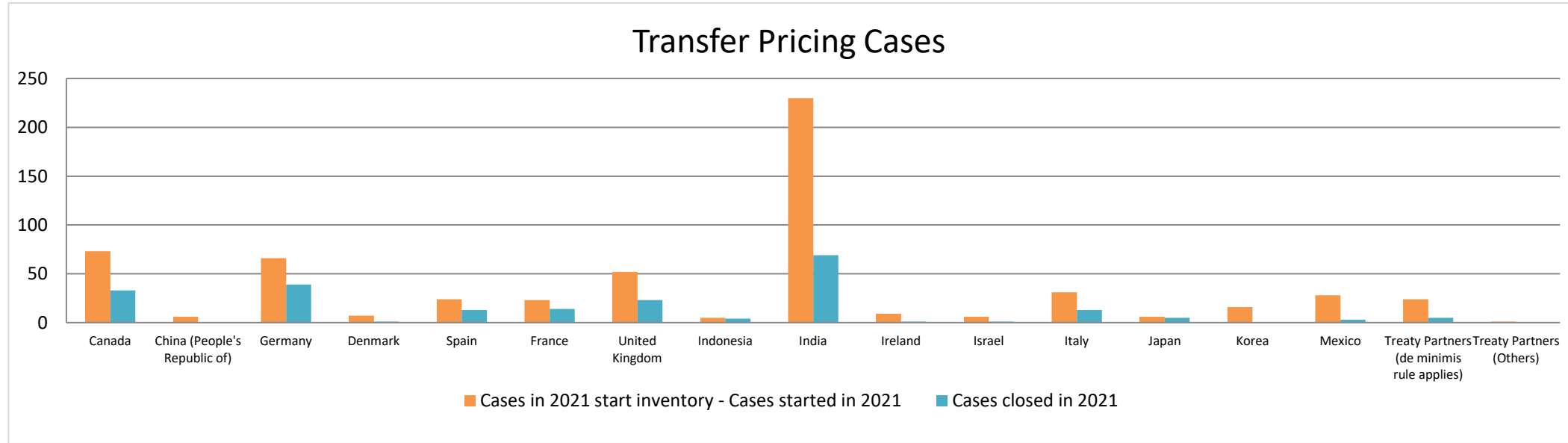
Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:
 (i) start date: the date when the MAP request was received; and
 (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	29.36	1.61	12.68	13.57
Other cases	20.22	2.98	9.42	16.65

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

Overview of MAP partners (only for cases started as from 1 January 2016)

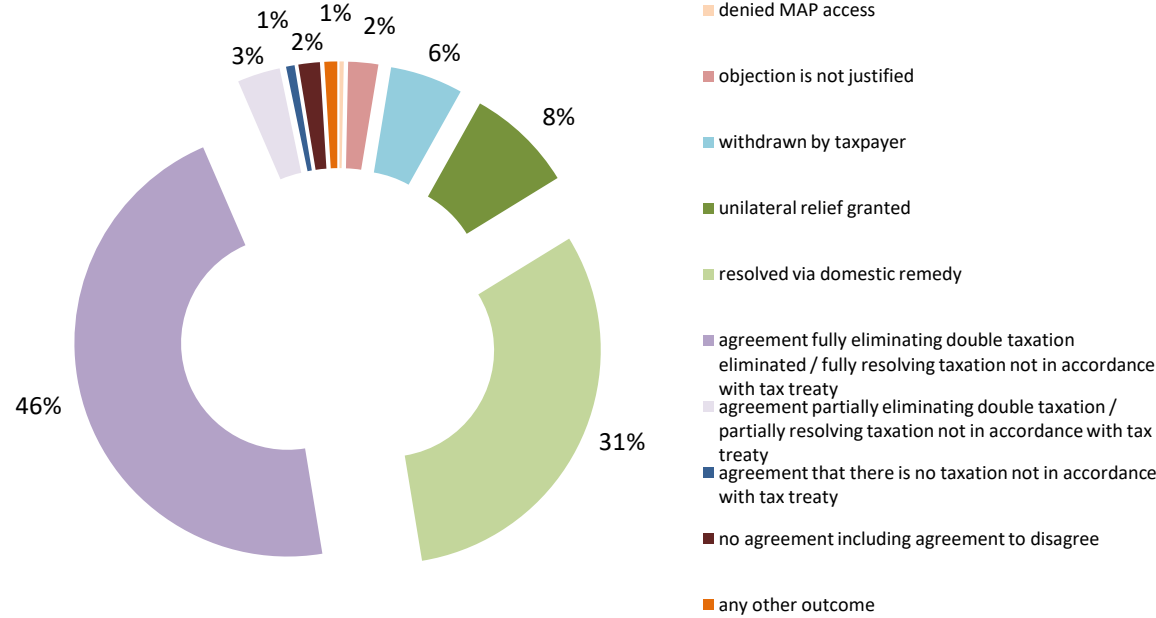
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



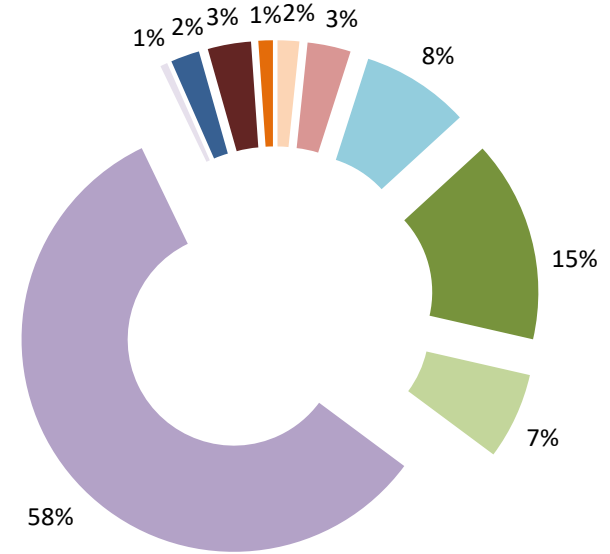
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

MAP Outcomes - TP cases



MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	1	7	17	25	96	142	10	2	5	3	308
Cases started before 1 January 2016	0	0	7	0	55	20	0	0	2	0	84
Cases started as from 1 January 2016	1	7	10	25	41	122	10	2	3	3	224
Other cases (all)	3	6	15	28	12	105	1	4	6	2	182
Cases started before 1 January 2016	0	0	1	2	0	41	0	1	5	0	50
Cases started as from 1 January 2016	3	6	14	26	12	64	1	3	1	2	132
All cases	4	13	32	53	108	247	11	6	11	5	490

Annex A
MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	127	0	0	7	0	55	20	0	0	2	0	43	99.52
Row 2 Others	116	0	0	1	2	0	41	0	1	5	0	66	92.57
Row 3 Total	243	0	0	8	2	55	61	0	1	7	0	109	96.93
<p>Notes:</p> <p>Potential mismatches between 2021 start inventory and 2020 end inventory Number of pre-2016 cases in MAP inventory on 1 January 2021 differs from number previous reported to due changes during reconciliations with treaty partners and reclassification of cases from attribution/allocation to others.</p> <p>Notes on the computation of average time The average time taken to close pre-2016 cases was computed by applying the following rules: (i) start date: the date when the MAP request was received or notification was given by the other competent authority; and (ii) end date: the date of the closing letter to the taxpayer, or, where the case was only initiated with the treaty partner, the date of the closing letter to the other competent authority.</p>													

Table 1: Attribution / Allocation MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Canada	45	28	0	0	1	3	1	25	2	1	0	0	40
China (People's Republic of)	5	1	0	0	0	0	0	0	0	0	0	0	6
Germany	52	14	0	0	5	0	0	32	0	0	0	2	27
Denmark	4	3	0	0	0	0	0	1	0	0	0	0	6
Spain	9	15	0	5	0	0	0	8	0	0	0	0	11
France	15	8	1	0	0	1	0	12	0	0	0	0	9
United Kingdom	48	4	0	0	0	21	0	2	0	0	0	0	29
Indonesia	5	0	0	0	0	0	0	1	0	0	3	0	1
India	196	34	0	0	0	0	40	27	1	1	0	0	161
Ireland	6	3	0	0	0	0	0	1	0	0	0	0	8
Israel	6	0	0	0	0	0	0	1	0	0	0	0	5
Italy	26	5	0	0	4	0	0	3	6	0	0	0	18
Japan	5	1	0	0	0	0	0	5	0	0	0	0	1
Korea	14	2	0	0	0	0	0	0	0	0	0	0	16
Mexico	21	7	0	0	0	0	0	1	1	0	0	1	25
Treaty Partners (de minimis rule applies)	19	5	0	2	0	0	0	3	0	0	0	0	19
Treaty Partners (Others)	1	0	0	0	0	0	0	0	0	0	0	0	1
Total	477	130	1	7	10	25	41	122	10	2	3	3	383
Notes:													

Table 2: Other MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Belgium	12	3	0	0	0	0	0	5	0	3	0	0	7
	Canada	16	26	1	2	0	2	0	1	0	0	0	1	35
	Switzerland	7	3	0	0	0	0	0	8	0	0	0	0	2
	China (People's Republic of)	2	4	0	0	0	0	0	1	0	0	0	0	5
	Germany	38	14	1	0	8	0	6	16	1	0	0	0	20
	Denmark	2	6	0	0	0	0	0	3	0	0	0	0	5
	Spain	2	4	0	0	0	0	0	0	0	0	0	0	6
	France	5	2	0	0	0	0	0	0	0	0	0	0	7
	United Kingdom	27	24	1	1	1	18	0	13	0	0	1	1	15
	India	39	7	0	1	4	0	2	0	0	0	0	0	39
	Italy	12	9	0	0	0	2	0	7	0	0	0	0	12
	Korea	16	5	0	0	1	1	0	2	0	0	0	0	17
	Netherlands	1	6	0	0	0	0	0	0	0	0	0	0	7
	Sweden	6	5	0	0	0	0	1	3	0	0	0	0	7
Row 2	Treaty Partners (de minimis rule applies)	22	6	0	2	0	3	3	5	0	0	0	0	15
	Total	207	124	3	6	14	26	12	64	1	3	1	2	199
Notes:														

Table 1: Attribution / Allocation MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Canada	18.05	1.30	10.45	10.06
	Germany	22.13	2.70	14.40	10.95
	Denmark	28.50	1.15	12.69	15.81
	Spain	16.37	2.84	5.05	21.55
	France	28.64	1.14	21.61	22.78
	United Kingdom	18.22	1.15	8.40	10.37
	Indonesia	48.87	1.15	18.95	29.93
	India	43.28	1.22	51.45	3.81
	Ireland	54.15	1.15	13.12	41.03
	Israel	8.25	1.15	6.25	2.01
	Italy	36.62	1.15	25.21	14.96
	Japan	18.62	0.99	6.25	12.37
	Mexico	28.72	1.15	22.16	22.26
Row 2	Treaty Partners (de minimis rule applies)	31.28	3.61	11.41	14.68
	Total	29.36	1.61	12.68	13.57
Notes:					

Table 2: Other MAP Cases					
Treaty Partner	average time taken (in months) for post-2015 cases from:				
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
Column 1	Column 2	Column 3	Column 4	Column 5	
Row 1	Belgium	23.69	0.82	2.97	17.65
	Canada	21.01	1.33	19.11	11.13
	Switzerland	14.99	0.95	8.42	7.65
	China (People's Republic of)	18.08	0.99	0.30	17.79
	Germany	29.93	4.23	15.69	16.31
	Denmark	33.46	1.15	17.42	29.17
	United Kingdom	12.38	4.40	5.25	23.21
	India	34.00	1.08	15.54	33.38
	Italy	7.80	0.68	0.24	2.36
	Korea	19.45	1.15	9.80	13.50
	Sweden	13.65	1.15	1.45	12.21
Row 2	Treaty Partners (de minimis rule applies)	19.20	3.80	2.70	19.81
	Total	20.22	2.98	9.42	16.65
Notes:					

Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	Total Average Time	25.97	2.12	11.19	14.98
Notes:					